

# Customs Bulletin

Regulations, Rulings, Decisions, and Notices  
concerning Customs and related matters



## and Decisions of the United States Court of Customs and Patent Appeals and the United States Court of International Trade

Vol. 16

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APRIL 14, 1982

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THE DEPARTMENT OF THE TREASURY  
U.S. Customs Service

## NOTICE

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# U.S. Customs Service

## *Treasury Decisions*

(T.D. 82-53)

### Synopses of Drawback Decisions

The following are synopses of drawback rates issued November 17, 1981 to January 26, 1982, inclusive, pursuant to sections 22.1 through 22.5, inclusive, Customs Regulations.

In the synopses below are listed for each drawback rate approved under 19 U.S.C. 1313(a), the name of the company, the specified articles on which drawback is authorized, the merchandise which will be used to manufacture or produce these articles, the factories where the work will be accomplished, the date the statement was signed, the basis for determining payment, the Regional Commissioner who issued the rate, and the date on which it was signed.

(DRA-1-09)

Dated: March 25, 1982.

MARILYN G. MORRISON,

*Director,*

*Carriers, Drawback and Bonds Division.*

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(A) Company: ASC Pacific, Inc.

Articles: Cut-to-size lengths of flat, roll formed, or breakpressed steel sheet.

Merchandise: Imported galvanized and pre-painted steel sheets in coil.

Factories: Tacoma, WA; Sacramento, CA.

Statement signed: November 23, 1981.

Basis of claim: Used in, less valuable waste.

Rate issued by Regional Commissioner of Customs: San Francisco, January 14, 1982.

(B) Company: American Steel Building Co., Inc.

Articles: Steel building components.

Merchandise: Imported raw steel.

Factory: Houston, TX.

Statement signed: November 4, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: Houston, November 18, 1981.

(C) Company: American Waterproofing.

Articles: Flame, water and weather resistant cotton/polyester blended cloth.

Merchandise: Imported cotton/polyester blended cloth.

Factory: New Haven, MO.

Statement signed: November 19, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: Chicago, December 17, 1981.

(D) Company: R. H. Baker & Co., Inc.

Articles: Couplings, adapters.

Merchandise: Imported castings, nuts and bolts.

Factory: Los Angeles, CA.

Statement signed: August 21, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: San Francisco, November 17, 1981.

(E) Company: Bertram Yacht Division of Whittaker Corp.

Articles: Power pleasure boats.

Merchandise: Imported marine gas and diesel engines.

Factory: Miami, FL.

Statement signed: November 5, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: Miami, November 25, 1981.

(F) Company: Caribe Metal Decorating Corp.

Articles: Lithographed tin plate and electrolytic chromium coated black plate.

Merchandise: Imported single reduced electrolytic tin plate and steel cold-rolled, single reduced tin mill black plate electrolytic chromium coated.

Factory: Hato Rey, PR.

Statement signed: September 9, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: Miami, November 24, 1981.

(G) Company: Champion Dyeing & Finishing Co., Inc.

Articles: Dyed piece goods.

Merchandise: Imported piece goods.

Factory: Paterson, NJ.

Statement signed: November 24, 1981.

Basis of claim: Used in, less valuable waste.

Rate issued by Regional Commissioner of Customs: New York, January 6, 1982.

(H) Company: Cosmos Minerals Corp.

Articles: Processed titanium offcuts.

Merchandise: Imported titanium sheets, coils, and offcuts.

Factory: Camarillo, CA.

Statement signed: March 20, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: Los Angeles, November 30, 1981.

(I) Company: E. I. du Pont de Nemours & Co.

Articles: Aldyl polyethylene pipe.

Merchandise: Imported polyethylene resin.

Factory: Newark, DE.

Statement signed: November 17, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: Baltimore, December 7, 1981.

(J) Company: Eastman Kodak Co.

Articles: Dyes.

Merchandise: Imported meta-nitroaniline (m-nitroaniline), a benzenoid chemical.

Factory: Kingsport, TN.

Statement signed: November 2, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: Baltimore, December 23, 1981.

Revokes: T.D. 78-379-H.

(K) Company: Hord Tool and Die Corp.

Articles: Rhinestone chain.

Merchandise: Imported 18pp machine cut chatons (glass imitation stone).

Factory: Pawtucket, RI.

Statement signed: October 15, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: Boston, December 18, 1981.

(L) Company: ICI Americas Inc.

Articles: Indigo 20% paste.

Merchandise: Imported indigo N lumps—100%.

Factory: Dighton, MA.

Statement signed: November 4, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: Baltimore, December 10, 1981.

(M) Company: L. A. Tanning Co.

Articles: Colored cowhide grain leather.

Merchandise: Imported unfinished leather crust.

Factory: Los Angeles, CA.

Statement signed: November 30, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: Los Angeles, December 16, 1981.

(N) Company: Mack Trucks, Inc.

Articles: Automotive vehicles and components.

Merchandise: Imported inlet manifolds (front and rear), air inlet and water outlet manifolds, radial truck tires and tubes, and Saab-Scania engines.

Factories: Allentown and Macungie, PA; Hagerstown, MD.

Statement signed: October 29, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: Baltimore, December 10, 1981.

(O) Company: Moretrench American Corp.

Articles: Pumps and related equipment for dewatering industry.

Merchandise: Imported Deutz diesel engines.

Factory: Rockaway, NJ.

Statement signed: November 4, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: New York, December 8, 1981.

(P) Company: NMB Corp.

Articles: Inner rings for ball bearings, after inner race grind.

Merchandise: Imported inner rings, before inner race grind.

Factory: Chatsworth, CA.

Statement signed: December 9, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: Los Angeles, December 16, 1981.

(Q) Company: Pluswood, Inc.

Articles: Finished plywood; finished hardboard and particleboard; printed overlay paper; PVC film.

Merchandise: Imported PVC film; unfinished plywood; veneer, and overlay paper.

Factory: Oshkosh, WI.

Statement signed: November 25, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: Chicago, December 18, 1981.

Revokes: T.D. 74-300-L.

(R) Company: Polymetrics, Inc.

Articles: Water purification machines.

Merchandise: Imported stainless steel pipe and fittings (elbows, tees, bushings, reducers) and submersible pumps.

Factory: San Jose, CA.

Statement signed: December 22, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: San Francisco, January 20, 1982.

(S) Company: The Precise Corp.

Articles: Grinder-millers, powerquills, jig grinders, rotors, stators, armatures and fields.

Merchandise: Imported electrical motor components, ball bearings, collets and jig grinder heads.

Factory: Racine, WI.

Statement signed: November 19, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: Chicago, November 25, 1981.

Revokes: T.D. 80-244-R.

(T) Company: Qume Caribe, Inc.

Articles: Character printer, data character terminals and motor/encoder assembly carriage.

Merchandise: Imported Yaskawa DC motors.

Factory: Humacao, PR.

Statement signed: August 16, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: Miami, January 26, 1982.

(U) Company: Rhone-Poulenc Inc.

Articles: Rare earth nitrate solution Y and P grade; rare earth nitrate; uranium nitrate.

Merchandise: Imported rare earth hydroxide.

Factory: Freeport, TX.

Statement signed: November 16, 1981.

Basis of claim: Used in, with distribution to the products obtained in accordance with their relative value at the time of separation.

Rate issued by Regional Commissioner of Customs: New York, December 8, 1981.

(V) Company: Simod America Corp.

Articles: Canvas and leather shoes and canvas sport shoes.

Merchandise: Imported polyurethane; shoe uppers, canvas and leather, mold release agent.

Factory: Middletown, RI.

Statement signed: October 13, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: New York, December 8, 1981.

(W) Company: Throwaway Bit Corp.

Articles: Carbide insert mining bits.

Merchandise: Imported AHT 28 specialty steel in round rod form.

Factory: Portland, OR.

Statement signed: December 15, 1981.

Basis of claim: Used in.

Rate issued by Regional Commissioner of Customs: San Francisco, January 13, 1982.

(X) Company: Turbine Technologies Inc.

Articles: Replacement blades for gas turbine engines.

Merchandise: Imported investment castings or precision forgings.

Factory: Magnolia, MA.

Statement signed: September 28, 1981.

Basis of claim: Appearing in.

Rate issued by Regional Commissioner of Customs: Boston, December 18, 1981.

(Y) Company: Uniroyal Inc.

Articles: Nylon tire fabrics, nylon belting fabrics, nylon hose yarns, nylon expansion joint fabrics.

Merchandise: Imported nylon filament yarns.

Factories: Winnsboro, SC; Scottsville, VA; Shelbyville, TN; Hogansville, GA.

Statement signed: October 20, 1981.

Basis of claim: Used in, less valuable waste.

Rate issued by Regional Commissioner of Customs: New York, November 19, 1981.

(Z) Company: Weiner Laces, Inc.

Articles: Embroidered trims; i.e. bands or edgings, collars or pockets.

Merchandise: Imported synthetic piece goods.

Factory: Fairview, NJ.

Statement signed: August 31, 1981.

Basis of claim: Used in.



Rate issued by Regional Commissioner of Customs: New York, December 8, 1981.

(T.D. 82-54)

### Bonds

Approval and discontinuance of bonds for the control of identified shipping containers

The following bonds for the control of identified shipping containers have been approved or discontinued as shown below. The symbol "D" indicates that the bond previously outstanding has been discontinued on the month, day and year represented by the figures which follow. "PB" refers to a previous bond, dated as represented by figures in parentheses immediately following, which has been discontinued. If the previous bond was in the name of a different company or if the surety was different, the information is shown in a footnote at the end of the list.

Dated: March 25, 1982.

Name of principal and surety	Date of bond	Date of approval	Filed with district director/area director/amount
United Air Lines, Inc., P.O. Box 66100, Chicago, IL; Federal Ins. Co.	Feb. 16, 1982	Mar. 16, 1982	Chicago, IL \$10,000

(BON-3-10)

MARILYN G. MORRISON,  
*Director,*  
*Carriers, Drawback & Bonds Division.*

# U.S. Customs Service

## *Proposed Rulemaking*

19 CFR Part 134

Marking Requirements for Imported Semiconductor Devices,  
Including Transistors, Diodes, and Integrated Circuits

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Proposed change of position.

SUMMARY: Under certain circumstances imported articles may be exempted from the requirement that they be marked to indicate the country of origin of the articles to ultimate purchasers. This document gives notice that the Customs Service is reviewing a uniform and established position under which semiconductor devices, including transistors, diodes, and integrated circuits, imported from various foreign countries during the testing phase, are permitted to be commingled and then repackaged for sale to ultimate purchasers in the United States in containers marked to indicate that the devices were made in one or more of the countries listed on the containers.

If the proposed change of position is adopted, semiconductor devices, including transistors, diodes, and integrated circuits, would be required to be individually marked with their country of origin. However, if the devices are imported in containers that are legibly and conspicuously marked to indicate the country of origin, and the markings of the containers will reasonably indicate the country of origin of the articles to the ultimate purchasers, the devices may be excepted from the individual country of origin marking requirement.

DATES: Comments (preferably in triplicate) must be received on or before June 4, 1982.

ADDRESS: Comments should be addressed to the Commissioner of Customs, Attention: Regulations Control Branch, 1301 Constitution Avenue NW., Room 2426, Washington D.C. 20229.

FOR FURTHER INFORMATION CONTACT: Samuel Orandle, Entry Procedures and Penalties Division, U.S. Customs Service,

1301 Constitution Avenue NW., Washington D.C. 20229 (202-566-5765).

## SUPPLEMENTARY INFORMATION:

### BACKGROUND

Section 304(a), Tariff Act of 1930, as amended (19 U.S.C. 1304(a)), provides that every imported article of foreign origin, or its container, shall be legibly and conspicuously marked to indicate to an ultimate purchaser in the United States the English name of the country of origin of the article. That section also authorizes the Secretary of the Treasury to require specific methods of marking articles.

Part 134, Customs Regulations (19 CFR Part 134), sets forth the regulations implementing the country of origin marking requirements of 19 U.S.C. 1304(a), together with certain marking provisions of the Tariff Schedules of the United States (TSUS) (19 U.S.C. 1202). Section 134.42, Customs Regulations (19 CFR 134.42), provides that specific methods of marking merchandise with its country of origin may be required by the Commissioner of Customs in accordance with 19 U.S.C. 1304(a), and that notices of such rulings shall be published in the Federal Register and the Customs Bulletin.

Customs has previously ruled that if articles are large enough to be marked to indicate certain technical and commercial characteristics, they are large enough to be marked to indicate the country of origin. If the articles are not large enough to bear both markings, the requirement for country of origin marking must prevail.

Articles may be excepted from individual marking to indicate their country of origin pursuant to 19 U.S.C. 1304(a)(3)(D) and section 134.32(d), Customs Regulations (19 CFR 134.32(d)), if the marking of their containers will reasonably indicate the country of origin to ultimate purchasers in the United States.

Customs also has ruled that semiconductor devices may be excepted from individual marking in appropriate cases under the provisions of section 134.34, Customs Regulations (19 CFR 134.34), if the devices are imported in bulk, and repackaged in containers in the United States that are marked to indicate the country of origin to an ultimate purchaser. In some cases, these devices are imported in bulk for the purpose of further testing in the United States, and appropriate symbolization marking depending on the results of the test. The devices are then repackaged in marked containers for resale to ultimate purchasers. Accordingly, if the devices were imported in containers that were legibly and conspicuously marked to indicate the country of origin, and the Customs officers at the port of entry were satisfied that the devices would reach the ultimate purchasers in the marked containers, the devices could be excepted from individual marking to indicate the country of origin, notwithstanding they are marked with technical and commercial

characteristics. The ultimate purchaser of the devices, within the meaning of 19 U.S.C. 1304(a), may be a manufacturer who uses the devices in the manufacture of new and different articles such as television sets, radios, or other electronic equipment, or a hobbyist, experimenter, or repairman, who purchases the devices in their original imported condition for use in his hobby or profession.

The previous Customs ruling, permitting the country of origin marking to appear on the containers in which the devices are repackaged in the United States, was conditioned on a requirement that the correct country of origin of each of the transistors must appear on the package. Experience demonstrated that this was a difficult requirement for Customs to enforce, since it was frequently common for manufacturers to commingle many devices of the same type from different countries during the testing and symbolization marking process. To comply with this ruling, manufacturers were required to attempt to keep transistors made in different countries segregated during this process so that they could be packaged in properly marked containers, or to identify the particular country of origin of the various devices by a color code or other means so that they could be placed in properly marked packages.

By T.D. 51100(4), dated July 18, 1944, Customs ruled that when the name of the country of origin of an imported article is not known, but the names of the countries, in one of which it was manufactured or produced are known, the article (or its container) shall be marked to show the names of all the countries in which it may have originated but that the exact country of origin is unknown.

By T.D. 75-187, published in the Federal Register on July 29, 1975 (40 FR 31816), Customs further ruled that when semiconductor devices made in a number of different foreign countries are commingled for a bona fide reason, and subsequently repackaged for sale to the ultimate purchaser, the marking requirements of 19 U.S.C. 1304 will be met if the containers are legibly and conspicuously marked to indicate that the devices were made in one or more of the countries listed on the container. This ruling applied only where all of the commingled devices were made in foreign countries. It did not apply if foreign devices were commingled with domestically manufactured devices.

This ruling, permitting a multiple listing of countries of origin, applied equally to devices that are repackaged in large containers for sale to ultimate purchasers who are manufacturers, or in smaller packages containing one or several items for sale at the retail level to hobbyists, experimenters, and similar purchasers.

In order for the repackaging procedure to be acceptable, it was necessary for the importing company to make satisfactory arrangements with the district director of Customs at the port of entry to insure that the importing company repackaged the devices in containers marked to indicate the country or countries of origin of the devices, or that the devices would be sold by the importer to a com-

pany known and designated to Customs at the time of importation and that company would repackage them in marked retail containers under a procedure approved by the district director at the port of entry. In the event the original containers were opened and several devices removed in order to ship fewer than the total number in that container, it was not acceptable for the importer to merely instruct his distributors to inform their customers of the foreign origin of the semiconductors at the time of sale.

Customs has learned that the repackaging procedure outlined above is not meeting the requirements of 19 U.S.C. 1304, in that unmarked semiconductor devices may be removed from the bulk packages of devices from foreign countries, and sold individually to ultimate purchasers in the United States who would not be aware that they were purchasing a foreign product.

Customs has concluded that individual marking on semiconductor devices, including transistors, diodes, and integrated circuits, is needed to insure that an ultimate purchaser in the United States will be aware of the country of origin of the devices. Therefore, Customs is proposing to rescind the policy outlined in T.D. 75-187.

#### PROPOSED CHANGE OF POSITION—SPECIFIC METHOD OF MARKING REQUIRED

To provide for uniformity of application of the country of origin marking requirements of 19 U.S.C. 1304, and to clarify those marking requirements, it is proposed to require that imported semiconductor devices, including transistors, diodes, and integrated circuits, be marked with the country of origin as follows:

1. Those semiconductor devices, including transistors, diodes, and integrated circuits, imported individually by a distributor or manufacturer for resale to an ultimate purchaser in the United States, shall each be permanently and legibly marked with the country of origin by die stamping, raised lettering, or an equally permanent method of marking. If these devices are large enough to be marked to indicate certain technical and commercial characteristics, they are large enough to be marked to indicate the country of origin. If the articles are not large enough to bear both markings, the requirement for country of origin marking must prevail.

2. Semiconductor devices, including transistors, diodes, and integrated circuits, may be excepted from individual marking to indicate their country of origin pursuant to 19 U.S.C. 1304(a)(3)(D) and section 134.32(d), Customs Regulations, if the marking of their containers will reasonably indicate the country of origin to ultimate purchasers in the United States. Accordingly, devices which are imported in containers that are legibly and conspicuously marked to indicate the country of origin, and the Customs officers at the port of entry are satisfied that the devices will reach the ultimate purchasers in the marked containers, may be excepted from individual marking to indicate the country of origin notwithstanding

that they are marked with technical and commercial characteristics.

#### AUTHORITY

Inasmuch as the proposed change will effect the present Customs position relating to marking of semiconductor devices, including transistors, diodes, and integrated circuits, Customs is giving this notice and opportunity to comment in accordance with section 304, Tariff Act of 1930, as amended (19 U.S.C. 1304), and sections 134.42 and 177.10(c)(2), Customs Regulations (19 CFR 134.42, 177.10(c)(2)).

#### COMMENTS

Before taking any further action on this matter, consideration will be given to any written comments timely submitted to the Commissioner of Customs. Comments submitted will be available for public inspection in accordance with section 103.11(b), Customs Regulations (19 CFR 103.11(b)), on regular business days between the hours of 9:00 a.m. and 4:30 p.m. at the Regulations Control Branch, Headquarters, Room 2426, U.S. Customs Service, 1301 Constitution Avenue NW., Washington, D.C. 20229.

#### DRAFTING INFORMATION

The principal author of this document was Barbara E. Whiting, Regulations Control Branch, Office of Regulations and Rulings, U.S. Customs Service. However, personnel from other Customs offices participated in its development.

WILLIAM T. ARCHEY,

*Deputy Commissioner of Customs.*

Approved: March 15, 1982.

JOHN M. WALKER, Jr.,

*Assistant Secretary of the Treasury.*

[Published in the Federal Register, Apr. 5, 1982 (47 FR 14493)]

## Recent Unpublished Customs Service Decisions

The following listing of recent administrative decisions issued by the U.S. Customs Service, and not otherwise published, is published for the information of Customs officers and the importing community. Although the decisions are not of sufficient general interest to warrant publication as Customs Service Decisions, the listing describes the issues involved and is intended to aid Customs officers and concerned members of the public in identifying matters of interest which recently have been considered by the U.S. Customs Service. Individuals to whom any of these decisions would be of interest should read the limitations expressed in 19 CFR 177.9(c).

A copy of any decision included in this listing, identified by its date and file number, may be obtained in a form appropriate for public distribution upon written request to the Office of Regulations and Rulings, Attention: Legal Retrieval and Dissemination Branch, Room 2404, U.S. Customs Service, 1301 Constitution Avenue NW., Washington, D.C. 20229. These copies will be made available at a cost to the requester of \$0.10 per page. However, the Customs Service will waive this charge if the total number of pages copied is ten or less.

Decisions listed in earlier issues of the Customs Bulletin, through October 15, 1981 are available in microfiche format at a cost of \$39.15 (\$0.15 per sheet of fiche). It is anticipated that additions to the microfiche will be made quarterly and subscriptions are available. Requests for the microfiche now available and for subscriptions should be directed to the Legal Retrieval and Dissemination Branch. Subscribers will automatically receive updates as they are issued and will be billed accordingly.

Dated: March 24, 1982.

B. JAMES FRITZ,

*Director,*

*Regulations Control and Disclosure Law Division.*

Date of decision	File No.	Issue
02-03-82	069127	Classification: A western-style shirt with an overlaid yoke presents a decorative appearance and thus constitutes ornamentation for tariff classification purposes (380.04)
02-03-82	069339	Classification: A truck chassis lacking a cargo-carrying body is a cab chassis rather than an unfinished truck (692.02, 692.20)
03-05-82	105449	Instruments of International Traffic: Metal frames used to transport transmissions of agricultural tractors
03-02-82	105506	Vessels: Foreign repairs correcting damage discovered in the United States prior to a voyage are dutiable under 19 U.S.C. 1466. Repairs by a United States resident using United States parts are not dutiable pursuant to 19 U.S.C. 1466(d)(2)
03-02-82	105510	Vessels: Application of 46 U.S.C. 251(a) when a foreign-flag vessel catches tuna on the high seas, proceeds to a United States port, obtains United States documentation, and lands the tuna in the United States port
03-05-82	105511	Vessels: Merchandise laden aboard a foreign-flag vessel at one United States port then unladen at a second United States port for shipment to a foreign port aboard a second vessel constitutes a violation of 46 U.S.C. 883
03-04-82	105529/ 105541	Vessels: Conditions granting or denying a waiver of the entry requirements prescribed in 19 U.S.C. 1466(g)
02-11-82	802090	Classification: Hand-warmer (799.00)
02-16-82	802155	Classification: Castings of lift truck parts (664.10, 692.40)



# Decisions of the United States Court of Customs and Patent Appeals

(Appeal No. 81-23)

THE UNITED STATES *v.* TEXAS INSTRUMENTS, INC.

1. CLASSIFICATION—ASSEMBLED SOLID STATE ELECTRONIC WATCHES  
AND MODULES AS ELECTRICAL ARTICLES AND PARTS THEREOF

Judgment of the Court of International Trade holding that solid state electronic watches and modules therefor were properly classified under item 688.45, TSUS, *affirmed* on decision below.

F. 2d

THE UNITED STATES, APPELLANT *v.* TEXAS INSTRUMENTS,  
INCORPORATED, APPELLEE

No. 81-23

United States Court of Customs and Patent Appeals, March 25, 1982, Appeal from United States Court of International Trade.

[Affirmed]

*J. Paul McGrath*, Asst. Attorney General, *David M. Cohen*, Director, *Joseph I. Liebman*, Attorney-in-charge, and *Jerry P. Wiskin*, of New York, New York, attorneys for appellant.

*Frederick L. Ikenson*, of Washington, D.C., attorney for appellee.

*Louis Schneider* and *Herbert Peter Larsen*, attorneys for General Electric Company, amicus curiae.

[Oral argument on February 1, 1982 by *Joseph I. Liebman* for appellant and *Frederick L. Ikenson* for appellee.]

Before MARKEY, Chief Judge, RICH, BALDWIN, MILLER, and NIES, Associate Judges.

MARKEY, Chief Judge.

[1] The Government appeals from the judgment of the Court of International Trade, *Texas Instruments, Inc. v. United States*, 1 CIT—, Slip Op. 81-38 (April 17, 1981), holding that assembled solid state electronic watches and modules therefor are classifiable as electrical articles and parts thereof not specially provided for under item 688.45, Tariff Schedules of the United States (TSUS).

After careful consideration of appellant's arguments, we are in full agreement with the decision of the Court of International Trade, and, accordingly, the judgment is affirmed.

NIES, *Judge*, with whom MILLER, *Judge*, joins, dissenting-in-part.

*The Government's Alternative Classification Under Item 740.38, TSUS*

I respectfully dissent from that portion of the court's opinion which affirms the Court of International Trade's rejection, on a motion for summary judgment, of the Government's proposed alternative classification of the subject watches and modules<sup>1</sup> under item 740.38, TSUS.

The court below held that TI had met its dual burden of proving that the original classification was incorrect and that TI's claimed provision was correct. The court also held that the Government failed to meet its burden of proving that classification under item 740.38, TSUS,<sup>2</sup> was correct. Had this matter come before the court after a trial as in *United States v. R. J. Saunders & Co.*, 42 CCPA 128, C.A.D. 584 (1955), or had the Government conceded TI's allegations and neither offered a showing that TI's claimed provision was incorrect nor asserted an alternative classification as in *United States v. L. Batlin & Son*, 61 CCPA 17, C.A.D. 111, 487 F. 2d 916 (1973), shifting the burden of proving the alternative classification to the Government would have been correct. However, at this stage of the proceeding, the Government's burden was, at most, limited

<sup>1</sup> I will refer to the solid state electronic watches as "watches" inasmuch as the parties concede they are commonly and commercially known as watches. The modules are the entire works behind the face.

<sup>2</sup> Item 740.38, TSUS, provides as follows:

SCHEDULE 7.—SPECIFIED PRODUCTS; MISCELLANEOUS AND NON-ENUMERATED PRODUCTS

PART 6.—JEWELRY AND RELATED ARTICLES; CAMEOS; NATURAL, CULTURED, AND IMITATION PEARLS; IMITATION GEMSTONES; BEADS AND ARTICLES OF BEADS

SUBPART A.—JEWELRY AND RELATED ARTICLES

*Subpart A headnotes:*

1. This subpart covers jewelry and other objects of personal adornment, small articles ordinarily carried in the pocket, in the handbag, or on the person for mere personal convenience, certain religious articles and certain parts and materials. This subpart does not cover—

(ii) watches (see part 2E of this schedule).

2. For the purposes of this subpart—

(a) the term "jewelry and other objects of personal adornment" (items 740.05 through 740.38), includes rings, ear-rings and clips, bracelets (including watch bracelets and identification bracelets), necklaces, neck chains, watch chains, key chains, brooches, tie pins and clips, collar pins and clips, cuff links, dress studs, buttons, buckles and slides, medals, military, fraternal and similar emblems and insignia (including those prescribed for military, police, or other uniforms), fobs, pendants, hair ornaments (including barrettes, hair-slides, tiaras, and dress combs), and similar objects of personal adornment.

3. Items 740.30 through 740.38 cover articles described in headnote 2(a) of this subpart, except buttons, buckles, and slides, and hair ornaments (see parts 7A and 8A of this schedule).

Jewelry and other objects of personal adornment not provided for in the foregoing provisions of this part (except articles excluded by headnote 3 of this part), and parts thereof:

Valued over 20 cents per dozen pieces or parts:

Watch bracelets:

740.38	Other.....	25.4% ad val.
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to showing the existence of a genuine issue of material fact.<sup>3</sup> *United States v. General Motors Corp.*, 518 F. 2d 420, 441-42 (CA D.C. 1975). Moreover, all doubt must be resolved against summary judgment. *United States v. Diebold, Inc.*, 369 U.S. 654 (1962); *Bouchar d v. Washington*, 514 F. 2d 824, 827 (CA D.C. 1975), and cases cited therein.

The court below rejected the Government's alternative classification of the subject merchandise under item 740.38, TSUS, stating:

From an examination of representative samples of the merchandise in question (Exhibit 6, Attachment A), the court can only conclude that the imported solid state watches are functional and serve a utilitarian purpose when worn on the person and cannot be classified, as urged by the defendant, as "jewelry and other objects of personal adornment." The exhibit itself may be said to be a most potent witness.<sup>2</sup> *Marshall Field & Co. v. United States*, 45 CCPA 72, C.A.D. 676 (1958).

<sup>2</sup> The burden of proof rests upon the defendant to establish the classification urged in its alternative claim. The defendant has not met this burden. See *United States v. R. J. Saunders & Co.*, 42 CCPA 128, C.A.D. 584 (1955).

I do not agree that because articles are functional, they may not be classified under item 740.38. Were this the test there would have been no need for Congress to provide an exclusion for any watches. *United States v. J. E. Mamiye & Sons*, No. 81-6 (November 19, 1981). Moreover, I believe it is appropriate to give "watches" the same meaning in part 6A, headnote 1(ii), as in part 2E of

<sup>3</sup> Indeed, the burden was more appropriately on TI to show that no genuine issue of material fact existed. Rule 56(d) of the Rules of the United States Court of International Trade. Compare *Kennett-Murray Corp. v. Bone*, 622 F. 2d 887 (CA 5 1980).

Schedule 7.<sup>4</sup> Thus, solid state electronic watches are not specifically excluded from part 6 of Schedule 7 and may fall within the provisions of subpart A thereof under 2(a) as contended by the Government.<sup>5</sup> The proper focus of inquiry is whether the subject watches are treated or used as "jewelry and other objects of personal adornment" within the trade or by consumers. That the merchandise is functional, of simple design, or made of plastic does not rule out this possibility. The issue cannot be resolved by merely examining the merchandise. What is adornment to one may not be to another.

The Government submitted affidavits to which were attached examples of TI's advertising which promotes its solid state electronic watches, including watches of the kind in issue, as "contemporary fashion styles," a "beautiful" gift, "handsome" models, and of "distinctive" styling. TI's affidavits admit that such merchandise is regularly sold, inter alia, in jewelry stores and at jewelry counters in department stores. An unchallenged Government affidavit of a Customs Service employee is also to this effect. The Government's amended answer, which was accepted, asserts that the goods are designed to be stylish objects of personal adornment.

<sup>4</sup> Items 715.05, TSUS, and 716.18, TSUS, provide as follows:

SCHEDULE 7.—SPECIFIED PRODUCTS; MISCELLANEOUS AND NON-ENUMERATED PRODUCTS

PART 2.—OPTICAL GOODS, SCIENTIFIC AND PROFESSIONAL INSTRUMENTS; WATCHES, CLOCKS, AND TIMING DEVICES;  
PHOTOGRAPHIC GOODS; MOTION PICTURES, RECORDINGS AND RECORDING MEDIA

SUBPART E.—WATCHES, CLOCKS, AND TIMING APPARATUS

Subpart E headnotes:

1. This subpart covers watches and clocks, time switches and other timing apparatus with clock or watch movements, and parts of these articles.

2. For the purposes of this subpart—

(a) the term "watches" embraces timepieces (including timepieces having special features, such as chronographs, calendar watches, stopwatches, and watches designed for use in skin diving) suitable for wearing or carrying on or about the person, whether or not the movement therein is within the definition of "watch movement" in headnote 2(b), below;

(b) the term "watch movement" means a timepiece movement measuring less than 1.77 inches in width and less than 0.50 inch in thickness;

715.05	Watches.....	The column 1 rates applicable to the cases, plus the column 1 rates applicable to the movements, if such cases and movements were imported separately.
--------	--------------	--------------------------------------------------------------------------------------------------------------------------------------------------------

Watch movements, assembled, without dials or hands, or with dials or hands whether or not assembled thereon:

Having no jewels or not over 17 jewels:

Not adjusted, not self-winding (or if a self-winding device cannot be incorporated therein), and not constructed or designed to operate for a period in excess of 47 hours without rewinding:

Having no jewels or only 1 jewel:

716.18	Over 0.6 but not over 1.77 inches in width.....	67¢ each.
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<sup>5</sup> I do not agree with TI's argument that solid state electronic watches, if within Part 6, can only fall within the category of "small articles carried . . . for mere personal convenience." TI urges this provision inasmuch as such articles must be of precious metal (and/or set with, inter alia, precious stones) to fall under any item of Part 6 and the subject watches would thereby be excluded as their cases are all of plastic. Either this category or the category for an object of personal adornment may be appropriate for watches if the requirements are met.

While I agree with the court below that the inclusion of "watch bracelets" and "watch chains" does not bring the subject articles within the named exemplars of headnote 2(a), subpart A, part 6, Schedule 7,<sup>6</sup> I do not discern any common connection between the named exemplars other than that they are "objects of personal adornment." *Ditbro Pearl Co. v. United States*, 72 Cust. Ct. 1, 7, C.D. 4497, 393 F. Supp. 1398, 1403 (1974), *aff'd*, 62 CCPA 95, C.A.D. 1152, 515 F. 2d 1157 (1975). Thus, while I express no opinion on the merits of the Government's case, I do agree with the Government that it should not have been deprived of the opportunity to prove that the subject articles are "objects of personal adornment" within the meaning of the aforesaid headnote 2(a). It cannot be said that there is no genuine issue of material fact over this issue.

#### CONCLUSION

The decision of the Court of International Trade that the merchandise should be classified, as claimed, under item 688.45, TSUS, as electrical articles and electrical parts of articles, not specifically provided for, other, should be *reversed* and the case *remanded* for trial on the issue of classification under item 740.38, TSUS.

<sup>6</sup> See n.2, *supra*.

# United States Court of International Trade

One Federal Plaza

New York, N.Y. 10007

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Morgan Ford  
Scovel Richardson  
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Nils A. Boe

*Senior Judge*

SAMUEL M. ROSENSTEIN

*Clerk*

Joseph E. Lombardi

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## Decisions of the United States Court of International Trade

(Slip Op. 82-20)

WEST COAST INDUSTRIES, INC., A DIVISION OF WINER INDUSTRIES,  
INC. AND M.I.N.S.A., PLAINTIFFS, *v.* UNITED STATES, DEFENDANT

Court No. 81-5-00599

*Memorandum to Accompany Order on Defendant's Motion for Protective Order and Plaintiffs' Cross-Motion for an Order Granting Access to Privileged Documents*

(Dated March 18, 1982)

RICHARDSON, *Judge*: In this action brought by plaintiffs (importer and exporter respectively) pursuant to 19 U.S.C., section 1581(c) for a limited review of an affirmative countervailing duty order made by the International Trade Administration of the Department of Commerce ["Commerce"] to the extent that the order failed to exclude plaintiff Manufacturas Industriales de Nogales, S.A. ["M.I.N.S.A."] from its operation, the defendant has moved for a protective order barring disclosure to plaintiffs of all or part of some 17 documents comprising part of the administrative record and identified as documents numbered 1, 25, 35A, 57, 58A, 64, 70, 76, 77, 79-81, 83, 85, 88, 90, and 99. And plaintiffs have cross-moved for a protective order granting access to plaintiffs to the same documents or parts thereof as are the subject of defendant's motion, with the exception of document numbered 58A which they concede to be nondiscoverable.

It is admitted in the pleadings that the Mexican tax rebate certificate program ["CEDI"] was found by Commerce to constitute a subsidy within the meaning of 19 U.S.C., section 1303, and that the amount of the subsidy on exports of leather wearing apparel from Mexico to the United States was 5.2 *per centum ad valorem*. Plaintiff West Coast Industries, Inc. is an importer, and plaintiff M.I.N.S.A. an exporter, of leather wearing apparel of Mexican manufacture. And the disputed documents consist of internal communications prepared by Department of Commerce or Department of State staff members more or less contemporaneously with the countervailing duty investigation conducted by Commerce in connection with the exportation of leather wearing apparel from Mexico to the United States, and covering a period between 1979 and 1981.

In its moving papers defendant contends that the disputed documents are privileged documents, were treated as such in the administrative proceedings, and urge that the same status be accorded these documents before the court, citing 19 U.S.C., section 1516a(b)(2)(B) and 28 U.S.C., section 2635(b)(2). Defendant further contends that disclosure of the contents of these documents would not aid plaintiffs in the prosecution of this action, the object of which action defendant perceives to be addressed to the insufficiency of the responses of the Mexican government to Commerce's request for information as to how the Mexican subsidy program functioned [noting the fact of the Mexican government's opposition to the release of the identity of exporters not receiving CEDIs as only fueling the mystery of its subsidy program.]

However, in the complaint plaintiffs espouse an even narrower object of the instant action, namely, a judicial determination exempting the exporter M.I.N.S.A. from Commerce's countervailing duty order as well as granting plaintiffs auxiliary relief flowing from such a judicial determination, by reason of what plaintiffs perceive to be Commerce's error in not excluding M.I.N.S.A. from the countervailing duty order. And, in furtherance of this objective, plaintiff, in its cross-moving papers, seeks disclosure of these privileged documents to ascertain if Commerce's alleged failure to exclude M.I.N.S.A. from this order was based upon the attainment of some *policy objective* rather than upon *administrative interpretation* of United States countervailing duty law and regulations—calling attention to M.I.N.S.A.'s application to Commerce for exclusionary treatment, and also to the fact that even the defendant acknowledged the fact that an exporter of leather wearing apparel from Mexico must take such a step in order to be exculpated from operation of Commerce's order. [Answer, ¶15]

Even as to documents accorded a privileged or confidential status in the administrative proceeding, it is to be noted that 19 U.S.C., section 1516a(b)(2)(B) and 28 U.S.C., section 2635(b)(2) also authorize the court to examine the documents *in camera*, and where appropriate, to provide for their disclosure under protective order. Indeed, the rule could not be otherwise, if judicial review on the administrative record is to be viewed as the meaningful substitute for *de novo* consideration that the Congress intended. See: H. Rept. No. 96-317 to accompany H.R. 4537, page 181, 96th Cong. 1st Sess. (July 3, 1979). In this case a balancing of the needs of the plaintiffs in ascertaining the existence of information pertinent to the case against the defendant's desire to preserve the documents inviolate compels just such an *in camera* examination of the disputed documents which the court forthwith undertakes to do.

Aside from the difficulty encountered by the court in attempting to reconcile plaintiffs' complaint for plenary remedial relief to the constraints of a section 1516a review proceeding, the court's more immediate concern, for purposes of the instant motions, is as to the relevancy of the disputed documents toward attainment of the principal object of the action, as the court perceives the action, namely, a judicial determination as to whether Commerce had any obligation to exclude plaintiff M.I.N.S.A. from the operation of its final affirmative countervailing duty order.

Commerce, acting under authority given it in 5 U.S.C., section 301, and the Trade Agreements Act of 1979, Pub. L. 96-39, section 3(b), 93 Stat. 148, adopted numerous regulations to deal with its newly acquired jurisdiction in countervailing duty proceedings, among which is 19 CFR section 355.38. Section 355.38 reads:

Any firm which does not benefit from a subsidy alleged or found to have been granted to other firms producing or exporting the merchandise subject to the investigation shall, on



timely application therefor, be excluded from a Countervailing Duty Order. An application shall be considered timely if made within 30 days after publication of a "Notice of Initiation of Countervailing Duty Investigation." The name of any such firm which is determined to have satisfied the requirements for exclusion will be published in the Federal Register.

In the pleading before the court plaintiffs have alleged [Complaint, ¶3], and defendant has admitted [Answer, ¶3], that notice of initiation of the subject countervailing duty investigation was published in the Federal Register on November 12, 1980 [45 FR 74743]. Moreover, plaintiffs have alleged [Complaint, ¶5], and defendant has called attention to the administrative record [Answer, ¶5—DOCUMENTATIVE RECORD] wherein it is indicated that plaintiffs made application to Commerce on March 9, 1981 (considerably beyond the 30 days from November 12, 1980, the date within which plaintiff was permitted to file), for exclusion of M.I.N.S.A. from Commerce's final affirmative countervailing duty order.

After careful examination *in camera* of the disputed documents against the factual background noted herein, the court finds that not only do these documents have no relevancy to plaintiffs' application for exclusionary treatment with respect to Commerce's countervailing duty order, but more importantly, it is clearly unnecessary for plaintiffs to look to these documents in order to ascertain why Commerce declined to consider their application for exclusionary treatment. The record itself plainly shows that the application was made *too late* to impose on Commerce any obligation to examine M.I.N.S.A.'s operations during the course of its *investigation* as contemplated by 19 C.F.R. section 355.38.

Indeed, the section analysis of the regulation indicates that the investigatory stage of Commerce's proceedings is critical to consideration of applications for exclusionary treatment (45 FR 4936, January 22, 1980). Thus, the analysis states:

25. *Section 355.38 Effect on Firms Not Benefitting From Subsidy.* Conflicting comments were received pertaining to this section; some recommended that exclusion be automatic; others that it be discretionary. Practical administrative considerations dictate that a firm which although potentially subject to an order, has not itself been investigated, should bear the burden of making application for exclusion and supplying the necessary information. Those firms which are investigated will automatically be excluded if exclusion is appropriate. Where firms are excluded, however, the regulations provide for publication of the name of any firm so excluded.

Ordinarily, firms wishing to be considered for exclusion from any possible affirmative determination should submit an application for exclusion, together with all necessary supporting documentation, no later than 30 days after the date of publica-

ton of the notice of Initiation of Countervailing Duty Investigation.

Inasmuch as the record before the court indicates the lack of need on plaintiffs' part for the disputed documents for the prosecution of this action, it follows that defendant's desire for preserving the inviolate status of these documents easily prevails. In so finding, however, the court makes no determination with respect to the discoverable status of these documents beyond the limits of this action, bearing in mind the fact that liquidation of entries of leather wearing apparel from Mexico appears to have been suspended, and that identification of exporters of such merchandise from Mexico who benefit from the declared subsidy has yet to be made by the appropriate customs officials.

For the reasons stated, defendant's motion is granted and plaintiffs' cross-motion is denied.

# Decisions of the United States Court of International Trade

## *Abstracts*

## *Abstracted Protest Decisions*

DEPARTMENT OF THE TREASURY, *March 22, 1982.*

The following abstracts of decisions of the United States Court of International Trade at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

WILLIAM VON RAAB,  
*Commissioner of Customs.*

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED		HELD		BASIS	PORT OF ENTRY AND MERCHANDISE
				Par. or Item No. and Rate	Par. or Item No. and Rate	Par. or Item No. and Rate	Par. or Item No. and Rate		
P82/25	Re, C.J. March 17, 1982	Kay Pee Import Export Co. Ltd.	80-2-00298	Item 737.95 17.5%	Item 157.10 Duty free pursuant to GSP			Agreed statement of facts	San Francisco Candy baseballs with bats and candy filled baseball bats; products of eligible beneficiary country
P82/26	Re, C.J. March 17, 1982	Spaulding Division of Quaker Corporation	80-6-00999	Item 380.04 42.5% (items marked "A" and "B")	Item 380.81 25¢ per lb. + 32.5% (items marked "A") Item 382.78 25¢ per lb. + 32.5% (items marked "B")			Agreed statement of facts	Indianapolis (Cleveland) Men's or boy's warm-up suits (items marked "A") women's warm-up suits (items marked "B")
P82/27	Maletz, J. March 17, 1982	Coleco Industries, Inc.	79-7-01125, etc.	Item 735.20 10%	Item 734.20 5.5%			APF Electronics Inc. v. U.S. (C.D. 4784)	Albany (New York); JFK Int'l Airport (New York) Pistol assemblies for Telstar TV games, or printed circuit boards
P82/28	Newman, J. March 17, 1982	American Hoechst Corp.	79-5-00885	Item 799.00 5%	Item 437.76 Free of duty			Certified Blood Donor Serum, Inc. v. U.S. (C.A.D. 1147) Certified Blood Donor Serum, Inc. v. U.S. (C.D. 4830)	New York Various diagnostic sera

# Decisions of the United States Court of International Trade

## *Abstracts* *Abstracted Reappraisement Decisions*

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R82/153	Landis, J. March 15, 1982	Donkenny, Inc.	80-1-00110	Export Value	Appraised unit values, i.o.b. port of shipment without the addition of 5% for buying commis- sions paid by plaintiff to Spanro Co.	Agreed statement of facts	Seattle; Norfolk Not stated
R82/154	Landis, J. March 15, 1982	Mitsubishi International Corporation	74-5-01289, etc.	American selling price	Appraised values less 23%, per pair	Agreed statement of facts	Seattle Footwear
R82/155	Landis, J. March 15, 1982	Mitsubishi International Corporation	75-5-01155, etc.	American selling price	Appraised values less 23%, per pair	Agreed statement of facts	Tampa Footwear
R82/156	Landis, J. March 15, 1982	Mitsubishi International Corporation	79-7-01135, etc.	American selling price	Appraised values less 23%, per pair	Agreed statement of facts	New York Footwear

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R82/157	Landis, J. March 15, 1982	Mitsubishi International Corporation	79-10-01507, etc.	American selling price	Appraised values less 23%, per pair	Agreed statement of facts	Houston Footwear
R82/158	Landis, J. March 15, 1982	Mitsubishi International Corporation	80-1-00055, etc.	American selling price	Appraised values less 23%, per pair	Agreed statement of facts	Boston Footwear
R82/159	Maletz, J. March 15, 1982	Jimlar Corporation et al.	R88/15233, etc.	Export value	Entered value	Agreed statement of facts	New York; Philadelphia; Mobile; Norfolk; Miami; Tampa; Savannah; Boston; Houston; Baltimore; San Juan; Jacksonville (Tampa); New Orleans
R82/160	Re, C.J. March 17, 1982	Asea Inc.	78-9-01636	Export value	Invoiced unit prices, net packed, as set forth in entry and accompanying invoices	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	Los Angeles Electrical equipment and apparatus
R82/161	Re, C.J. March 17, 1982	Holly Stores Inc.	76-12-02656	Export value	Appraised values shown on entry papers less addition included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	Los Angeles Wearing apparel, etc.
R82/162	Re, C.J. March 17, 1982	Kent International	81-6-00807	Export value or transaction value, depending upon date of entry	F.o.b. prices set forth in invoices of Willing Industry Co., Ltd.	Agreed statement of facts	Los Angeles; Mobile; Houston Bicycles
R82/163	Re, C.J. March 17, 1982	Kenwood Electronics, Inc.	73-7-01651	Export value	Appraised values shown on entry papers less any additions included which reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	Honolulu Miscellaneous articles
R82/164	Re, C.J. March 17, 1982	Mitsubishi International Corporation	76-1-00035, etc.	American selling price	Appraised values less 23%, per pair	Agreed statement of facts	New York Footwear

R22/165	Re C.J. March 17, 1982	Mitsubishi International Corporation	80-1-00057, etc.	American selling price	Appraised values less 25%, per pair	Agreed statement of facts	Miami Footwear
R22/166	Re C.J. March 17, 1982	The J.D. Richardson Co.	R66/14051	Cost of production	As set forth in decision and judgment in column des- ignated "Total Cost of Production of Basic Automobiles" at amounts in Canadian currency, in- cluding value of U.S. components as appraised; value of optional equip- ment on each automobile in Canadian currency is value found by apprais- ing official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Detroit Studebaker and optional automobiles equipment
R22/167	Re C.J. March 17, 1982	The J.D. Richardson Co.	R66/14052	Cost of production	As set forth in decision and judgment in column des- ignated "Total Cost of Production of Basic Automobiles" at amounts in Canadian currency, in- cluding value of U.S. components as appraised; value of optional equip- ment on each automobile in Canadian currency is value found by apprais- ing official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Detroit Studebaker and optional automobiles equipment

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R22/168	Re, C.J. March 17, 1982	C.J. Tower & Sons of Buffalo, Inc.	R69/292	Cost of production	As set forth in decision and judgment in column designated "Total Cost of Production of Basic Automobiles" at amounts in Canadian currency, including value of U.S. components as appraised; value of optional equipment on each automobile in Canadian currency is value found by appraising official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Buffalo Studebaker and optional equipment automobiles
R22/169	Re, C.J. March 18, 1982	C.J. Tower & Sons of Buffalo, Inc.	R69/483	Cost of production	As set forth in decision and judgment in column designated "Total Cost of Production of Basic Automobiles" at amounts in Canadian currency, including value of U.S. components as appraised; value of optional equipment on each automobile in Canadian currency is value found by appraising official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Buffalo Studebaker and optional equipment automobiles



R82/170	Re C.J. March 18, 1982	C.J. Tower & Sons of Buffalo, Inc.	R69/498	Cost of production	As set forth in decision and judgment in column des- ignated "Total Cost of Production" at amounts in Canadian currency, in- cluding value of U.S. components as appraised; value of optional equip- ment on each automobile in Canadian currency is value found by apprais- ing official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Buffalo Studebaker and optional equipment	automobiles and optional equipment
R82/171	Re C.J. March 18, 1982	C.J. Tower & Sons of Buffalo, Inc.	R69/502	Cost of production	As set forth in decision and judgment in column des- ignated "Total Cost of Production" at amounts in Canadian currency, in- cluding value of U.S. components as appraised; value of optional equip- ment on each automobile in Canadian currency is value found by apprais- ing official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Buffalo Studebaker and optional equipment	automobiles and optional equipment
R82/172	Re C.J. March 18, 1982	C.J. Tower & Sons of Buffalo, Inc.	R69/503	Cost of production	As set forth in decision and judgment in column des- ignated "Total Cost of Production" at amounts in Canadian currency, in- cluding value of U.S. components as appraised; value of optional equip- ment on each automobile in Canadian currency is value found by apprais- ing official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Buffalo Studebaker and optional equipment	automobiles and optional equipment

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R82/173	Re. C.J. March 18, 1982	C.J. Tower & Sons of Buffalo, Inc.	R69/504	Cost of production	As set forth in decision and judgment in column designated "Total Cost of Production" at amounts in Canadian currency, including value of U.S. components as appraised; value of optional equipment on each automobile in Canadian currency is value found by appraising official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Buffalo Studebaker and optional equipment automobiles
R82/174	Re. C.J. March 18, 1982	C.J. Tower & Sons of Buffalo, Inc.	R69/505, etc	Cost of production	As set forth in decision and judgment in column designated "Total Cost of Production" at amounts in Canadian currency, including value of U.S. components as appraised; value of optional equipment on each automobile in Canadian currency is value found by appraising official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Buffalo Studebaker and optional equipment automobiles

E82/175	Re, C.J. March 18, 1982	C.J. Tower & Sons of Buffalo, Inc.	R09/506	Cost of production	As set forth in decision and judgment in column designated "Total Cost of Production" at amounts in Canadian currency, including value of U.S. components as appraised; value of optional equipment on each automobile in Canadian currency is value found by appraising official as reflected on invoices	U.S. v. C.J. Tower & Sons of Buffalo, Inc. (C.A.D. 1079)	Buffalo Studebaker and optional	automobiles equipment
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## Appeals to U.S. Court of Customs and Patent Appeals

APPEAL 82-19.—South Corporation et al. *v.* United States.—FOREIGN REPAIRS TO UNITED STATES VESSELS.—Appeal from Slip Op. 82-8 filed on March 12, 1982.

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